

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	83	74	94
Pupils On Roll - Special Full-Time	6	5	5
Subtotal - Pupils On Roll	89	79	99
Pupils Sent to Other Districts-Reg Prog	23	28	19
Pupils Sent to Other Dists-Spec Ed Prog	7	4	4
Pupils Received	1	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,224,117	2,268,599	2,172,561
Total Tuition	10-1300	19,555	8,000	8,000
Unrestricted Miscellaneous Revenues	10-1XXX	8,360	4,000	3,950
Interest Earned On Current Expense Emergency Res	10-1XXX	1,590	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	504	0	50
Subtotal - Revenues From Local Sources		2,254,126	2,280,599	2,184,561
Revenues from State Sources:				
School Choice Aid	10-3116	34,635	99,632	38,478
Categorical Transportation Aid	10-3121	9,527	12,469	12,988
Categorical Special Education Aid	10-3132	61,001	64,973	64,267
Categorical Security Aid	10-3177	8,007	7,929	7,997
Other State Aids	10-3XXX	918	0	61,273
Subtotal - Revenues From State Sources		114,088	185,003	185,003
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	5,239	0	0
Subtotal - Revenues From Federal Sources		5,239	0	0
Budgeted Fund Balance - Operating Budget				
Withdrawal From Current Expense Emergency Rsv	10-312	63,925	0	0
Adjustment For Prior Year Encumbrances		0	13,684	0
Actual Revenues (Over)/Under Expenditures		-226,058	0	0
Total Operating Budget		2,464,178	2,583,801	2,487,024
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	1,738	0	0
Total Revenues From Local Sources	20-1XXX	1,738	0	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	1,047	1,514	0
Total Revenues From State Sources		1,047	1,514	0
Revenues from Federal Sources:				
Title II	20-4451-4455	4,641	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	31,844	27,069	22,138
Other	20-4XXX	18,288	0	0
Total Revenues From Federal Sources		54,773	27,069	22,138
Total Grants And Entitlements		57,558	28,583	22,138
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	106,296	0	0
Total Revenues From Local Sources		106,296	0	0
Total Local Repayment Of Debt		106,296	0	0
Total Repayment Of Debt		106,296	0	0
Total Revenues/Sources		2,628,032	2,612,384	2,509,162
Total Revenues/Sources Net of Transfers		2,628,032	2,612,384	2,509,162

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	594,992	633,253	716,299
Special Education - Instruction	11-2XX-100-XXX	116,730	59,278	60,684
Basic Skills/Remedial - Instruction	11-230-100-XXX	27,546	22,270	30,090
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,300	2,970	3,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	375	620	1,250
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	436,674	476,475	320,240
Undist. Expenditures - Health Services	11-000-213-XXX	72,603	56,764	67,564
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	47,179	47,270	40,750
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	36,974	20,269	21,401
Undist. Expenditures - Guidance	11-000-218-XXX	642	1,600	1,500
Undist. Expenditures - Child Study Teams	11-000-219-XXX	100,966	103,366	127,565
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	21,769	8,300	14,605
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	160,879	59,125	58,467
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,050	6,688	7,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	133,530	351,587	87,832
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	57,337	114,953	50,320
Undist. Expend. - Central Services	11-000-251-XXX	50,907	53,847	31,750
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	137,968	176,972	227,517
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	44,141	45,940	99,594
Personal Services - Employee Benefits	11-XXX-XXX-2XX	314,522	328,454	369,546
Total Undistributed Expenditures		1,619,141	1,851,610	1,525,651
Interest Earned On Current Expense Emergency Res	10-607	1,590		
Total General Current Expense		2,363,674	2,570,001	2,336,974
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	3,000	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	10,800	150,000
Increase In Capital Reserve	10-604	100,000		
Interest Deposit To Capital Reserve	10-604	504	0	50
Total Capital Outlay		100,504	13,800	150,050
General Fund Grand Total		2,464,178	2,583,801	2,487,024
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,738		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	624	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,047	890	0
Total Other State Projects		1,047	1,514	0
Total State Projects	20-XXX-XXX-XXX	1,047	1,514	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	4,641		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	31,844	27,069	22,138
Other	20-XXX-XXX-XXX	18,288		
Total Federal Projects	20-XXX-XXX-XXX	54,773	27,069	22,138
Total Special Revenue Funds		57,558	28,583	22,138
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	106,296		
Total Debt Service Funds		106,296		
Total Expenditures/Appropriations		2,628,032	2,612,384	2,509,162
Total Expenditures Net of Transfers		2,628,032	2,612,384	2,509,162

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	503,118	350,622	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	82,022	182,526	182,526	182,576
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	3,981	121,353	117,460	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	232,973	170,638	170,638	170,638
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,294	\$22,897	\$19,557	\$25,919	\$19,365
Total Classroom Instruction	\$11,719	\$11,207	\$9,694	\$11,663	\$10,497
Classroom-Salaries and Benefits	\$11,331	\$10,650	\$8,962	\$10,996	\$9,496
Classroom-General Supplies and Textbooks	\$260	\$377	\$446	\$391	\$692
Classroom-Purchased Services	\$127	\$181	\$287	\$276	\$310
Total Support Services	\$6,193	\$6,577	\$5,919	\$4,672	\$4,386
Support Services-Salaries and Benefits	\$4,714	\$5,234	\$4,381	\$3,034	\$3,084
Total Administrative Costs	\$2,052	\$3,132	\$1,778	\$6,975	\$1,839
Administration Salaries and Benefits	\$991	\$1,136	\$911	\$3,013	\$1,154
Legal Costs	\$20	\$1,065	\$50	\$2,909	\$51
Total Operations and Maintenance of Plant	\$2,281	\$1,953	\$2,119	\$2,562	\$2,599
Operations and Maintenance-Salaries and Benefits	\$1,001	\$1,021	\$834	\$1,125	\$1,000
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$52	\$47	\$47	\$47	\$45
Total Equipment Costs	\$0	\$0	\$30	\$38	\$0
Employee Benefits as a percentage of salaries*	28.21%	26.87%	29.77%	29.64%	33.87%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Administrator and Assistant BA	Interlocal Agreement with CTSD for SBA/BS & Business Office Functions	42500.00
Special Education Services	Interlocal Agreement w/ CTSD for CST Director	42500.00
Transportation Services, including Fuel	HCESC for transportation to CTMS for 7/8 graders	0.00
Purchasing - Power/Utilities	District Participates in ACES program	0.00
Purchasing - Supplies	HCESC	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,172,561
(B) Estimated Net Taxable Valuation (as of 01/31/13)	273,448,103
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.7945
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,172,561
(E) Estimated Net Taxable Valuation (as of 01/31/13)	273,448,103
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.7945

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,172,561
(H) Estimated Equalized Valuation (as of 10/01/12)	275,756,377
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7879
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,172,561
(K) Estimated Equalized Valuation (as of 10/01/12)	275,756,377
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.7879

NAME=Shared Service Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	19
Shared District	0920
Job Title Other District	SBA
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	0
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Service Agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	SS AGREEMENT W/ CLINTON TOWNSHIP FOR SBA SERVICES
Additional Comment 2	
Additional Comment 3	

NAME=Thomas O'Brien

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$125,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	12/03/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	2025
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	0
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A PER DIEM
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A PER DIEM
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A PER DIEM
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Thomas O'Brien

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	